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April 17, 2013

Via Electronic Case Filing

Hon. William H. Pauley III
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Re: At Last Sportswear, Inc. v. Kamens
Index No.: 13 CV 2355

Dear Judge Pauley:

We represent the Plaintiff At Last Sportswear, Inc., in the above-referenced matter. We did not previously respond to the Defendant's attorney's letter to the Court because, as the affidavit of service of the summons and complaint had not yet been filed, such request was (and still is) premature and might only serve to curtail, rather than expand, Defendant's time to answer or otherwise respond.

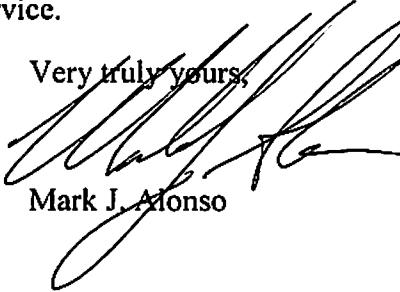
As we have only just been informed that service was effected by the Sheriff in Pennsylvania, and as it will take time to obtain the affidavit of service from the Sheriff and have it filed, we anticipate that Defendant's time to answer or otherwise respond will fall on at least the extension date requested of this Court, if not later.

So that you do not consider our rejection of his request to be discourteous, please note that we offered an extension to Defendant's attorney on condition that he waive service of process issues. Defendant's attorney's request for an extension of time seemed (a) unnecessary given that he had full knowledge of the facts (as evidenced by his extensively detailed demand letter, dated March 22, 2013) sufficiently so that he would be "commencing litigation forthwith," and (b) inconsistent (as evidenced by the fact that he demanded a settlement offer on the very next business day).

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As a result, we suggest that Your Honor hold Defendant's request in abeyance pending our receipt and filing of the affidavit of service.

Very truly yours,



Mark J. Alonso

cc: Walker G. Harman, Jr., Esq.
Sunil Ahuja
Sanjay Israni